

STATE OF IOWA
PROPERTY ASSESSMENT APPEAL BOARD

James D. Oxenford,
Petitioner-Appellant,

v.

Polk County Board of Review,
Respondent-Appellee.

ORDER

Docket No. 11-77-0404
Parcel No. 261/00307-783-000

On October 27, 2011, the above-captioned appeal came on for hearing before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. Petitioner-Appellant, James D. Oxenford, was self-represented and submitted evidence in support of his appeal. The Polk County Board of Review designated Assistant County Attorney Anastasia Hurn as its legal representative. The Appeal Board now having examined the entire record, heard the testimony, and being fully advised, finds:

Findings of Fact

James D. Oxenford. (Oxenford) owner of residential property located at 1424 Prairie Ridge Drive, Polk City, Iowa, appeals from the Polk County Board of Review decision reassessing his property. The real estate was classified residential for the January 1, 2011, assessment and valued at \$505,800; representing \$115,700 in land value and \$390,100 in dwelling value.

Oxenford's protest form to the Board of Review marked the ground that the property was assessed for more than authorized by law under Iowa Code section 441.37(1)(b). In addition, Oxenford stated at the PAAB hearing that he provided equity comparables to the Board of Review but the Board of Review did not keep this information. This Board notes that although Oxenford's petition to the local board did not list any comparables, he testified that he did, in fact, submit additional evidence regarding eight comparables to that Board. This evidence was not included in of the certified

record, and should have been retained and forwarded to this Board. The Board of Review provided partial relief and reduced the January 1, 2011, total assessment to \$475,200; allocated as follows: \$115,700 in land value and \$359,500 in dwelling value.

Oxenford filed his appeal with this Board on the same grounds of inequity in the assessment and more than authorized by law. Oxenford claims \$424,211 is the actual value and is fair market value. He seeks \$50,989 in relief.

The subject property consists of a one-story frame dwelling having 1960 square feet, built in 2006. It has a full basement with 1684 square feet of living quarters finish, 126 square-foot deck, and 64 square-foot open porch. The property has a 726 square foot attached garage and the site consists of 0.349 acres which is located on the golf course. The dwelling is in normal condition and has a 1-05 quality grade.

Oxenford testified that he moved back to Iowa and purchased the property in December, 2006, for \$470,860. Oxenford testified and submitted an Exhibit (1) that he presented to the Board of Review which consisted of eight comparable properties. He testified the properties were very similar, all one-story with attached garages, with similar basement finish, etc.

Oxenford testified the average assessed value was \$157.40 per square foot in the neighborhood. This would, by his calculations, indicate an assessed value of \$328,511. The subject property has 1960 square feet and is assessed at \$242.45 per square foot. Oxenford also testified that a nearby lot (Lot 19) was recently sold on the golf course in his area for \$41,900 which is assessed at \$93,100. The subject lot is assessed at \$115,700. The record is not clear whether the sale was a normal transaction.

The Board of Review did not testify or produce any additional new evidence. The only evidence is the certified record, which was incomplete. However, an appraiser's analysis which recommended the reduction includes five comparable sales that after adjustments, range from \$322,066 to \$510,504, or \$195.78 per square foot to \$222.54 per square foot.

Oxenford valued the property at \$453,700 on his petition to the Local Board and \$424,211 to this Board. Oxenford's reason for the lower value was caused by the recent lot sale, which was an issue at the appeal to the Board of Review. We find that although the one lot sale indicates his land may be assessed too high, Oxenford must produce evidence to the total value of the subject property, not just one portion of the assessed value.

After reviewing all the evidence, we find the preponderance of the evidence failed to prove Oxenford's equity claim or market value claim. Although his equity comparables may be similar, the records lack factual adjustments to compare. Oxenford did not present evidence of comparable sales to support his market claim.

Conclusions of Law

The Appeal Board based its decision on the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2011). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determined anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.* 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. *Id.* "Market value" essentially is defined as the value

established in an arm's-length sale of the property. § 441.21(1)(b). Sales prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, "other factors" may be considered in arriving at market value. § 441.21(2). The assessed value of the property "shall be one hundred percent of its actual value." § 441.21(1)(a).

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To prove inequity, a taxpayer may show that an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 865 (Iowa 1993). Alternatively, a taxpayer may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shriver*. 257 Iowa 575, 133 N.W.2d 709 (1965). The six criteria include evidence showing

"(1) that there are several other properties within a reasonable area similar and comparable. . . (2) the amount of the assessments on those properties, (3) the actual value of the comparable properties, (4) the actual value of the (subject) property, (5) the assessment complained of, and (6) that by a comparison [the] property is assessed at a higher proportion of its actual value than the ratio existing between the assessed and the actual valuations of the similar and comparable properties, thus creating a discrimination."


Id. at 579-580. The gist of this test is ratio difference between assessment and market value, even though Iowa law now requires assessments to be 100% of market value. § 441.21(1). The preponderance of the evidence did not prove inequitable assessment under either test.

In an appeal that alleges the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b), there must be evidence that the assessment is excessive and the

correct value of the property. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). There is insufficient evidence in the record to support Oxenford's claim that the property is over assessed.

THE APPEAL BOARD ORDERS the assessment of the Oxenford property located 1424 Prairie Ridge Drive, Polk City, Iowa, as determined by the Polk County Board of Review is affirmed.

Dated this 15 day December 2011.


Richard Stradley, Presiding Officer


Jacqueline Rypma, Board Member


Karen Oberman, Board Member

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Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>12-15</u> , 2011.	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
Signature	